

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
DEBTORS' SEVENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

WEIL, GOTSHAL & MANGES LLP
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New York, New York 10153
Telephone: (212) 310-8000
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Shai Y. Waisman

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | |
|--|--------------------------|
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| -----X | |

**NOTICE OF HEARING ON DEBTORS' SEVENTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

PLEASE TAKE NOTICE that on January 11, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their seventy-seventh omnibus objection to claims (the "Debtors' Seventy-Seventh Omnibus Objection to Claims"), and that a hearing (the

“Hearing”) to consider the Debtors’ Seventy-Seventh Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 3, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ Seventy-Seventh Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and Evan Fleck, Esq.);

so as to be so filed and received by no later than **February 10, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ Seventy-Seventh Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Seventy-Seventh Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: January 11, 2011
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

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767 Fifth Avenue
New York, New York 10153
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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**DEBTORS' SEVENTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE
CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING
THIS SEVENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO
TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. The Debtors file this seventy-seventh omnibus objection to claims (the “Seventy-Seventh Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking the disallowance and expungement of the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) have been amended and superseded by at least one subsequently filed, corresponding claim identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The Debtors seek the disallowance and expungement from the Court’s claims register of the Amended and Superseded Claims and preservation of the Debtors’ right to later object to any Surviving Claim on any basis.

3. This Seventy-Seventh Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with

respect to any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any basis to any Amended and Superseded Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Amended and Superseded Claims Should Be Disallowed and Expunged

9. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have determined that each Amended and Superseded Claim on Exhibit A has been amended and superseded by the corresponding Surviving Claim that was subsequently filed by or on behalf of the same creditor.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Claims that are amended and superseded by subsequent claims filed by the same creditor are routinely disallowed and expunged. *See, e.g., In re Enron Corp.*, Case No. 01 B 16034 (AJG), 2005 WL 3874285, at *1 n.1 (Bankr. S.D.N.Y. Oct.

5, 2005) (noting that “[i]n as much as the Initial Claim was amended and superceded by the Amended Claim, it was disallowed and expunged”); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim).

12. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

13. Accordingly, to avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Amended and Superseded Claims listed on Exhibit A.¹ The Surviving Claims will remain on the claims register subject to further objections on any basis.

Notice

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Seventy-Seventh Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A annexed hereto; and (vii) all other parties entitled to notice in accordance with the procedures set

¹ Where a creditor has filed different documentation in support of the Amended and Superseded Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.

forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: January 11, 2011
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|---|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 1 | ALLGEMEINE SPARKASSE OBEROSTERREICH BANKAKTIENGESELLSC HAFT ATTN: DR. ANTON MOISES LEGAL SUPPORT SPARKASSENPLATZ 2 4040 LINZ AUSTRIA | 09/21/2009 | 08-13555 (JMP) | 21743 | \$11,202,122.49 | ALLGEMEINE SPARKASSE OBEROSTERREICH BANKAKTIENGESELLSCRA FT ATTN: DR. ANTON MOISES LEGAL SUPPORT SPARKASSENPLATZ 2 LINZ, 4040 AUSTRIA | 12/17/2010 | 08-13555 (JMP) | 67266 | \$2,110,610.87 |
| 2 | AMERICAN EXPRESS COMPANY C/O CULLEN K. KUHN BRYAN CAVE LLP 211 NORTH BROADWAY, SUITE 3600 SAINT LOUIS, MO 63102 | 09/21/2009 | 08-13555 (JMP) | 22596 | Undetermined | AMERICAN EXPRESS COMPANY C/O CULLEN K. KUHN BRYAN CAVE LLP 211 NORTH BROADWAY, SUITE 3600 SAINT LOUIS, MO 63102 | 12/14/2010 | 08-13555 (JMP) | 67252 | Undetermined |
| 3 | AUGUST '86 TRUST, THE C/O POWER CITY LTD. UNIT 12 PINEWOOD CLASE, BOGHALL ROAD BRAZ, C. WICKLAW, IRELAND | 10/20/2009 | | 42708 | \$448,110.00 | AUGUST 86' TRUST, THE C/O POWER CITY LIMITED UNIT 12 PINEWOOD CLOSE BOGHALL RD, BRAY CO. WICKLOW, IRELAND | 12/27/2010 | 08-13555 (JMP) | 67277 | \$448,110.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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|---|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 4 | BANK OF VALLETTA P.L.C. C/O DAY PITNEY LLP ATTN: RONALD S. BEACHER, ESQ. 7 TIMES SQUARE NEW YORK, NY 10036-7311 | 10/22/2009 | 08-13555 (JMP) | 44065 | \$12,279,681.00* | BANK OF VALLETTA P.L.C. C/O DAY PITNEY LLP ATTN: RONALD S. BEACHER, ESQ. 7 TIMES SQUARE NEW YORK, NY 10036-7311 | 10/30/2009 | 08-13555 (JMP) | 58114 | \$12,279,681.00* |
| 5 | BBT FUND, L.P. C/O BBT GENPAR LP ATTN: WILLIAM O. REIMANN 201 MAIN STREET SUITE 3200 FORT WORTH, TX 76102 | 09/22/2009 | 08-13555 (JMP) | 32320 | \$148,024,181.46 | BBT FUND, L.P. C/O BBT GENPAR LP ATTENTION: WILLIAM O. REIMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102 | 12/28/2010 | 08-13555 (JMP) | 67282 | \$142,030,214.76 |
| 6 | BLACKBIRD AMERICA, INC 831 E MOREHEAD ST. SUITE 900 CHARLOTTE, NC 28202 | 09/30/2008 | 08-13555 (JMP) | 57 | \$119,685.00 | BLACKBIRD AMERICA, INC 831 E MOREHEAD ST. SUITE 900 CHARLOTTE, NC 28202 | 11/18/2010 | 08-13888 (JMP) | 67224 | \$119,685.00 |
| 7 | BLACKBIRD ASIA PTE LTD 831 E MOREHEAD ST SUITE 900 CHARLOTTE, NC 28202 | 09/30/2008 | 08-13555 (JMP) | 56 | \$33,245.96 | BLACKBIRD ASIA PTE LTD 831 E MOREHEAD ST SUITE 900 CHARLOTTE, NC 28202 | 11/18/2010 | 08-13888 (JMP) | 67222 | \$33,245.96 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 8 | BLACKBIRD EUROPE LIMITED 831 E MOREHEAD ST SUITE 900 CHARLOTTE, NC 28202 | 09/30/2008 | 08-13555 (JMP) | 58 | \$25,362.00 | BLACKBIRD EUROPE LIMITED 831 E MOREHOOD ST SUITE 900 CHARLOTTE, NC 28202 | 11/18/2010 | 08-13888 (JMP) | 67223 | \$25,362.00 |
| 9 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9817 | \$684,508.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67204 | \$684,508.00 |
| 10 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9808 | \$1,975,000.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67207 | \$1,975,000.00 |
| 11 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | 08-13555 (JMP) | 9811 | \$1,633,685.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67210 | \$1,633,685.00 |
| 12 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9806 | \$2,529,600.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67206 | \$2,529,600.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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| 13 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9809 | \$1,540,000.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67208 | \$1,540,000.00 |
| 14 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | 08-13555 (JMP) | 9810 | \$819,310.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67209 | \$819,310.00 |
| 15 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9814 | \$901,898.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67202 | \$901,898.00 |
| 16 | BOILERMAKER- BLACKSMITH NATL PENSION TR 754 MINNESOTA AVENUE KANSAS CITY, KS 66101 | 08/31/2009 | | 9807 | \$208,180.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67201 | \$208,180.00 |
| 17 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9816 | \$1,973,408.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67213 | \$1,973,408.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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| 18 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 09/22/2009 | | 32632 | \$1,540,000.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67208 | \$1,540,000.00 |
| 19 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9815 | \$849,418.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67203 | \$849,418.00 |
| 20 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9868 | \$802,988.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67205 | \$802,988.00 |
| 21 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9867 | \$452,620.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67214 | \$452,620.00 |
| 22 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 08/31/2009 | | 9813 | \$2,051,348.00 | BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101 | 11/16/2010 | 09-10558 (JMP) | 67212 | \$2,051,348.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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| 23 | BOTTICELLI, L.L.C. TRANSFEROR: RBS SECURITIES INC. C/O ANGELO, GORDON & CO., L.P/CLO GROUP/ATTN: MICHAEL NICOLO 245 PARK AVENUE, 26TH FLOOR NEW YORK, NY 10167 | 10/30/2009 | 08-13555 (JMP) | 57014 | \$85,800,000.00 | BOTTICELLI, L.L.C. TRANSFEROR: RBS SECURITIES INC. C/O ANGELO, GORDON & CO., L.P/CLO GROUP/ATTN: MICHAEL NICOLO 245 PARK AVENUE, 26TH FLOOR NEW YORK, NY 10167 | 11/19/2010 | 08-13555 (JMP) | 67200 | \$85,800,000.00 |
| | TRANSFERRED TO: AG SUPER FUND INTERNATIONAL PARTNERS, L.P. TRANSFEROR: RBS SECURITIES INC. C/O ANGELO, GORDON & CO., L.P/CLO GROUP/ATTN: MICHAEL NICOLO 245 PARK AVENUE, 26TH FLOOR NEW YORK, NY 10167 | | | | \$14,200,000.00 | TRANSFERRED TO: AG SUPER FUND INTERNATIONAL PARTNERS, L.P. TRANSFEROR: RBS SECURITIES INC. C/O ANGELO, GORDON & CO., L.P/CLO GROUP/ATTN: MICHAEL NICOLO 245 PARK AVENUE, 26TH FLOOR NEW YORK, NY 10167 | | | | \$14,200,000.00 |
| 24 | CAP FUND, L.P. C/O CAP GENPAR, L.P. ATTN: WILLIAM O. RIEMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102 | 09/22/2009 | 08-13555 (JMP) | 32393 | \$110,503,292.69 | CAP FUND, L.P. C/O CAP GENPAR, L.P. ATTN: WILLIAM O. RIEMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102 | 12/28/2010 | 08-13555 (JMP) | 67279 | \$106,777,040.02 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

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|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 25 | CBW LLC TRANSFEROR: ANCHORAGE SHORT CREDIT OFFSHORE MASTER FUND, LTD. AMANDA GOEHRING C/O ASHURST LLP 1 PENN PLAZA, 36TH FLOOR NEW YORK, NY 10119 | 09/18/2009 | 08-13888 (JMP) | 20540 | \$664,303.18 | CBW LLC TRANSFEROR: ANCHORAGE SHORT CREDIT OFFSHORE MASTER FUND, LTD. AMANDA GOEHRING C/O ASHURST LLP 1 PENN PLAZA, 36TH FLOOR NEW YORK, NY 10119 | 09/21/2009 | 08-13555 (JMP) | 22215 | \$664,303.18 |
| 26 | CHAVEZ, GERARDO ARMANDO VIDRIO PASEO SAN RAMUNDO 373 VALLE REAL ZAPOPAN JALISCO, 45100 MEXICO | 08/03/2009 | | 6991 | \$100,000.00 | VIDRIO CHAVEZ, GERARDO ARMANDO PASEO SAN RAIMUNDO 373 VALLE REAL ZAPOPAN JAL, 45100 MEXICO | 10/29/2009 | 08-13555 (JMP) | 56046 | \$100,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|---|--|---------------|-------------------|------------|---|
| 27 | CITADEL EQUITY FUND LTD. 131 SOUTH DEARBORN STREET CHICAGO, IL 60603 TRANSFERRED TO: CREDIT SUISSE LOAN FUNDING LLC TRANSFEROR: CITADEL EQUITY FUND LTD. ATTN: ASHWINEE SAWH 11 MADISON AVENUE, 2ND FLOOR NEW YORK, NY 10010 | 08/17/2009 | 08-13555 (JMP) | 8468 | \$47,478,599.62 \$423,036,453.47 | CITADEL EQUITY FUND LTD. C/O CITADEL INVESTMENT GROUP L.L.C. ATTN: SHELLANE QUINN 131 SOUTH DEARBORN ST CHICAGO, IL 60603 TRANSFERRED TO: CREDIT SUISSE LOAN FUNDING LLC TRANSFEROR: CITADEL EQUITY FUND LTD. ATTN: ASHWINEE SAWH 11 MADISON AVENUE, 2ND FLOOR NEW YORK, NY 10010 | 09/22/2009 | 08-13555 (JMP) | 33633 | \$56,316,519.34 \$423,352,972.82 |
| 28 | CITIGROUP GLOBAL MARKETS INC. TRANSFEROR: HORIZON II INTERNATIONAL LIMITED ATTN: ADAM BENTCH AND HEAD OF STRUCTURED CREDIT 390 GREENWICH STREET, FOURTH FLOOR NEW YORK, NY 10013 | 09/21/2009 | 08-13555 (JMP) | 20006 | \$397,663.80* | CITIGROUP GOBAL MARKETS INC. TRANSFEROR: HORIZON II INTERNATIONAL LIMITED ATTN: ADAM BENTCH AND HEAD OF STRUCTURED CREDIT 390 GREENWICH STREET, FOURTH FLOOR NEW YORK, NY 10013 | 12/01/2010 | 08-13555 (JMP) | 67227 | \$4,500,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 29 | CITIGROUP GLOBAL MARKETS INC. TRANSFEROR: HORIZON II INTERNATIONAL LIMITED ATTN: ADAM BENTCH AND HEAD OF STRUCTURED CREDIT 390 GREENWICH STREET, FOURTH FLOOR NEW YORK, NY 10013 | 09/21/2009 | 08-13888 (JMP) | 20050 | \$397,663.80* | CITIGROUP GOBAL MARKETS INC. TRANSFEROR: HORIZON II INTERNATIONAL LIMITED ATTN: ADAM BENTCH AND HEAD OF STRUCTURED CREDIT 390 GREENWICH STREET, FOURTH FLOOR NEW YORK, NY 10013 | 12/01/2010 | 08-13888 (JMP) | 67226 | \$4,500,000.00* |
| 30 | CORUS BANK N.A. ATTN: DAN SEMANEK 3959 N LINCOLN AVE CHICAGO, IL 60613 | 09/01/2009 | 08-13555 (JMP) | 10058 | \$16,304.96 | FEDERAL DEPOSIT INSURANCE CORPORATION AS RECEIVER FOR CORUS BANK, N.A. ATTENTION: STANLEY F. ORSZULA FDIC MWTSO 200 N. MARTINGALE RD., SUITE 200 SCHAUMBURG, IL 60173 | 12/29/2010 | 08-13888 (JMP) | 67284 | \$16,304.96 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 31 | CORUS BANK, N.A. ATTN: DAN SEMANEK 3959 N LINCOLN AVE CHICAGO, IL 60613 | 09/01/2009 | 08-13888 (JMP) | 10059 | \$16,304.96 | FEDERAL DEPOSIT INSURANCE CORPORATION AS RECEIVER FOR CORUS BANK, N.A. ATTENTION: STANLEY F. ORSZULA FDIC MWTSO 200 N. MARTINGALE RD., SUITE 200 SCHAUMBURG, IL 60173 | 12/29/2010 | 08-13888 (JMP) | 67285 | \$16,304.96 |
| 32 | CREDITO PRIVATO COMMERCIALE SA VIA ZURIGO 46 LUGANO, 6901 SWITZERLAND | 09/21/2009 | 08-13555 (JMP) | 24225 | \$146,800.00 | CREDITO PRIVATO COMMERCIALE SA VIA ZURIGO 46 LUGANO, 6901 SWITZERLAND | 10/22/2009 | 08-13555 (JMP) | 44211 | \$142,360.00 |
| 33 | CREDITO PRIVATO COMMERCIALE SA VIA ZURIGO 46 LUGANO, 6901 SWITZERLAND | 09/23/2009 | 08-13555 (JMP) | 34705 | \$146,800.00 | CREDITO PRIVATO COMMERCIALE SA VIA ZURIGO 46 LUGANO, 6901 SWITZERLAND | 10/22/2009 | 08-13555 (JMP) | 44211 | \$142,360.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 34 | CREDITO PRIVATO COMMERCIALE SA VIA ZURIGO 46 LUGANO, 6901 SWITZERLAND | 09/23/2009 | 08-13555 (JMP) | 34706 | \$11,266,900.00 | CREDITO PRIVATO COMMERCIALE SA VIA ZURIGO 46 LUGANO, 6901 SWITZERLAND | 10/22/2009 | 08-13555 (JMP) | 44207 | \$7,661,816.00 |
| | | | | | | TRANSFERRED TO: BANCA DI CREDITO COOPERATIVO SIGNA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL/COMPLIANCE & BACK OFFICE DEPTS VIA DELLA CHIESA 19 SIGNA, 50058 ITALY | | | | \$284,720.00 |
| | | | | | | TRANSFERRED TO: BANCA DEL PIEMONTE SPA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL/COMPLIANCE & BACK OFFICE DEPTS VIA CERNIAIA 7 TORINO, 10121 ITALY | | | | \$71,180.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|------|---------------|----------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| | | | | | TRANSFERRED TO: BANCA FIDEURAM S.P.A. TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL DEPT PIAZZALE GIULIO DOUHET 31 ROMA, 00143 ITALY | 10/22/2009 | 08-13555 (JMP) | 44207 | \$142,360.00 |
| | | | | | TRANSFERRED TO: BANCA INTESA SAN PAOLO SPA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL DEPT REF: LUIGI FIORI CARONES V. VERDI 8 MILANO, 20121 ITALY | | | | \$85,416.00 |
| | | | | | TRANSFERRED TO: BANCA MONTE DEI PASCHI DI SIENA S.P.A. TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL DEPT/MR. GIANLUCA SERRA PIAZZA SALIMBENI 3 SIENA, 53100 ITALY | | | | \$270,484.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|------|---------------|----------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | | | | | TRANSFERRED TO: BANCO DI DESIO E DELLA BRIANZA SPA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: MIDDLE OFFICE DPT VIA ROVAGNATI 1 DESIO (MB), 20033 ITALY | 10/22/2009 | 08-13555 (JMP) | 44207 | \$1,499,050.00 |
| | | | | | TRANSFERRED TO: BIM TORINO TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS. VIA GRAMSCI 7 TORINO, 10121 ITALY | | | | \$128,124.00 |
| | | | | | TRANSFERRED TO: CASSA DI RISPARMIO DI PARMA E PIACENZA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS VIA MARSALA 18 LODI, 26900 ITALY | | | | \$71,180.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|------|---------------|----------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| | | | | | TRANSFERRED TO: ABN AMRO BANK | 10/22/2009 | 08-13555 (JMP) | 44207 | \$341,664.00 |
| | | | | | TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA | | | | |
| | | | | | ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS 33 BEETHOVENSTRASSE ZUERICH, 8002 SWITZERLAND | | | | |
| | | | | | TRANSFERRED TO: BANCA EUROMOBILIARE (SUISSE) | | | | \$85,416.00 |
| | | | | | TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA | | | | |
| | | | | | ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS. VIA BALESTRA 17 LUGANO, 6900 SWITZERLAND | | | | |
| | | | | | TRANSFERRED TO: RBS COUTTS BANK AG | | | | \$142,360.00 |
| | | | | | TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA | | | | |
| | | | | | ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS. STAUFFACHERSTRASSE 1 ZUERICH, 8004 SWITZERLAND | | | | |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 35 | CREDITO PRIVATO COMMERCIALE SA VIA ZURIGO 46 LUGANO, 6901 SWITZERLAND | 09/21/2009 | 08-13555 (JMP) | 24226 | \$11,266,900.00 | CREDITO PRIVATO COMMERCIALE SA VIA ZURIGO 46 LUGANO, 6901 SWITZERLAND | 10/22/2009 | 08-13555 (JMP) | 44207 | \$7,661,816.00 |
| | | | | | | TRANSFERRED TO: BANCA DI CREDITO COOPERATIVO SIGNA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL/COMPLIANCE & BACK OFFICE DEPTS VIA DELLA CHIESA 19 SIGNA, 50058 ITALY | | | | \$284,720.00 |
| | | | | | | TRANSFERRED TO: BANCA DEL PIEMONTE SPA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL/COMPLIANCE & BACK OFFICE DEPTS VIA CERNAIA 7 TORINO, 10121 ITALY | | | | \$71,180.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|------|---------------|----------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| | | | | | TRANSFERRED TO: BANCA FIDEURAM S.P.A. TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL DEPT PIAZZALE GIULIO DOUHET 31 ROMA, 00143 ITALY | 10/22/2009 | 08-13555 (JMP) | 44207 | \$142,360.00 |
| | | | | | TRANSFERRED TO: BANCA INTESA SAN PAOLO SPA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL DEPT REF: LUIGI FIORI CARONES V. VERDI 8 MILANO, 20121 ITALY | | | | \$85,416.00 |
| | | | | | TRANSFERRED TO: BANCA MONTE DEI PASCHI DI SIENA S.P.A. TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: LEGAL DEPT/MR. GIANLUCA SERRA PIAZZA SALIMBENI 3 SIENA, 53100 ITALY | | | | \$270,484.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|------|---------------|----------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | | | | | TRANSFERRED TO: BANCO DI DESIO E DELLA BRIANZA SPA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN: MIDDLE OFFICE DPT VIA ROVAGNATI 1 DESIO (MB), 20033 ITALY | 10/22/2009 | 08-13555 (JMP) | 44207 | \$1,499,050.00 |
| | | | | | TRANSFERRED TO: BIM TORINO TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS. VIA GRAMSCI 7 TORINO, 10121 ITALY | | | | \$128,124.00 |
| | | | | | TRANSFERRED TO: CASSA DI RISPARMIO DI PARMA E PIACENZA TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS VIA MARSALA 18 LODI, 26900 ITALY | | | | \$71,180.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|------|---------------|----------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| | | | | | TRANSFERRED TO: ABN AMRO BANK | 10/22/2009 | 08-13555 (JMP) | 44207 | \$341,664.00 |
| | | | | | TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA | | | | |
| | | | | | ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS 33 BEETHOVENSTRASSE ZUERICH, 8002 SWITZERLAND | | | | |
| | | | | | TRANSFERRED TO: BANCA EUROMOBILIARE (SUISSE) | | | | \$85,416.00 |
| | | | | | TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA | | | | |
| | | | | | ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS. VIA BALESTRA 17 LUGANO, 6900 SWITZERLAND | | | | |
| | | | | | TRANSFERRED TO: RBS COUTTS BANK AG | | | | \$142,360.00 |
| | | | | | TRANSFEROR: CREDITO PRIVATO COMMERCIALE SA | | | | |
| | | | | | ATTN:LEGAL/COMPLIANCE & BACK OFFICE DEPTS. STAUFFACHERSTRASSE 1 ZUERICH, 8004 SWITZERLAND | | | | |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 36 | CVF LUX SECURITIES TRADING S.A.R.L. TRANSFEROR: SEASPRAIE HOLDINGS LLC C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM | 09/18/2009 | 08-13555 (JMP) | 17513 | \$3,406,934.03 | CVF LUX SECURITIES TRADING S.A.R.L. TRANSFEROR: SEASPRAIE HOLDINGS LLC C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM | 12/10/2010 | 08-13555 (JMP) | 67250 | \$10,084,912.57 |
| 37 | DAI-ICHI MUTUAL LIFE INSURANCE COMPANY, THE 13-1, YURAKUCHO 1- CHOUME CHIYODA-KU TOKYO, 100-8411 JAPAN | 12/15/2009 | 08-13555 (JMP) | 65943 | \$30,101,426.54* | DAI-ICHI LIFE INSURANCE COMPANY, LIMITED THE 13-1, YURAKUCHO 1 - CHOUME CHIYODA-KU, TOKYO, 100- 8411 JAPAN | 08/13/2010 | 08-13555 (JMP) | 67023 | \$1,499,222.00* |
| 38 | EDUARDO DAMY MONRAZ/ALEJANDRO DAMY MONRAZ/MARIA TERESA MONRAZ DE DAMY 103103 2163 LIMA LOOP LAREDO TX, TX 78045 | 07/24/2009 | | 6028 | \$100,000.00 | DAMY GOMEZ, EDUARDO E AND OTHERS 103103 2163 LIMA LOOP LAREDO LAREDO, TX 78045 | 10/28/2009 | 08-13555 (JMP) | 51134 | \$100,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 39 | ELECTRABEL NV/SA ATTN: JULIEN POCHET CHIEF LEGAL OFFICER TRADING & PORTFOLIO MANAGEMENT (ELECTRABEL SA) 8 BOULEVARD DU REGENT BRUSSELS, B-1000 BELGIUM | 09/17/2009 | 08-13885 (JMP) | 15659 | \$2,422,639.50 | ELECTRABEL NV/SA JULIEN POCHET CHIEF LEGAL OFFICER TRADING & PORTFOLIO MANAGEMENT (ELECTRABEL SA) 8 BOULEVARD DU REGENT BRUSSELS, B-1000 BELGIUM | 12/06/2010 | 08-13885 (JMP) | 67243 | \$2,440,499.84 |
| 40 | ELECTRABEL NV/SA ATTN: JULIEN POCHET CHIEF LEGAL OFFICER TRADING & PORTFOLIO MANAGEMENT (ELECTRABEL SA) 8 BOULEVARD DU REGENT BRUSSELS, B-1000 BELGIUM | 09/17/2009 | 08-13555 (JMP) | 15658 | \$2,422,639.50 | ELECTRABEL NV/SA JULIEN POCHET CHIEF LEGAL OFFICER TRADING & PORTFOLIO MANAGEMENT (ELECTRABEL SA) 8 BOULEVARD DU REGENT BRUSSELS, B-1000 BELGIUM | 12/06/2010 | 08-13555 (JMP) | 67242 | \$2,518,660.91 |
| 41 | ELECTRABEL NV/SA ATTN: JULIEN POCHET CHIEF LEGAL OFFICER TRADING & PORTFOLIO MANAGEMENT (ELECTRABEL SA) 8 BOULEVARD DU REGENT BRUSSELS, B-1000 BELGIUM | 09/17/2009 | 08-13885 (JMP) | 15657 | \$4,150,635.86 | ELECTRABEL NV/SA JULIEN POCHET CHIEF LEGAL OFFICER TRADING & PORTFOLIO MANAGEMENT (ELECTRABEL SA) 8 BOULEVARD DU REGENT BRUSSELS, B-1000 BELGIUM | 12/06/2010 | 08-13885 (JMP) | 67244 | \$4,034,008.84 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 42 | ELECTRABEL NV/SA ATTN: JULIEN POCHET CHIEF LEGAL OFFICER TRADING & PORTFOLIO MANAGEMENT (ELECTRABEL SA) 8 BOULEVARD DU REGENT BRUSSELS, B-1000 BELGIUM | 09/17/2009 | 08-13555 (JMP) | 15656 | \$4,150,635.86 | ELECTRABEL NV/SA JULIEN POCHET CHIEF LEGAL OFFICER TRADING & PORTFOLIO MANAGEMENT (ELECTRABEL SA) 8 BOULEVARD DU REGENT BRUSSELS, B-1000 BELGIUM | 12/06/2010 | 08-13555 (JMP) | 67245 | \$4,163,204.69 |
| 43 | FAN SUI PING FLAT 610 6/F HUI SING HSE HUI LAI COURT KWUN TONG HONG KONG | 08/19/2009 | | 8738 | Undetermined | FAN, SUI PING FLAT 610 6/F HIU SING HSE HIU LAI COURT KWUN TONG, HONG KONG | 10/14/2009 | 08-13555 (JMP) | 40053 | \$76,990.20 |
| 44 | FETKENHEUER, LOTHAR C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 09/14/2009 | 08-13555 (JMP) | 12481 | \$7,232.31 | FETKENHEUER, LOTHAR C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 12/17/2010 | 08-13555 (JMP) | 67257 | \$7,232.31 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 45 | GILGANDRA COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SIDNEY, NSW, 2000 AUSTRALIA | 09/22/2009 | | 32659 | \$468,240.00 | GILGANDRA COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOVERNOR MCQUARIE TOWER 1 FARRER PLACE SYDNEY NSW, 2000 AUSTRALIA | 02/19/2010 | 08-13888 (JMP) | 66308 | \$468,240.00 |
| 46 | GOLDMAN, SACHS & CO. TRANSFEROR: AMPEGAGERLING INVESTMENT GMBH ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302 | 10/27/2009 | 08-13555 (JMP) | 49529 | \$716,940.00* | GOLDMAN, SACHS & CO. TRANSFEROR: AMPEGAGERLING INVESTMENT GMBH ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302 | 11/11/2010 | 08-13555 (JMP) | 67197 | \$716,940.00 |
| 47 | GOLDMAN, SACHS & CO. TRANSFEROR: AMPEGAGERLING INVESTMENT GMBH ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302 | 10/27/2009 | 08-13555 (JMP) | 49528 | \$1,433,880.00 | GOLDMAN, SACHS & CO. TRANSFEROR: AMPEGAGERLING INVESTMENT GMBH ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302 | 11/11/2010 | 08-13555 (JMP) | 67196 | \$1,433,880.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 48 | HENNINGS, MAME- LUISE BEIM ALTEM SCHUTENHOF 26 HAMBURG, 22083 GERMANY | 10/20/2009 | 08-13555 (JMP) | 42737 | \$9,576.99 | HENNINGS, MARIE-LUISE BEIM ALTEM SCHUTZENHOF 26 HAMBURG, 22083 GERMANY | 10/30/2009 | 08-13555 (JMP) | 59217 | \$9,458.03 |
| 49 | HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL RD, SUITE 800 DALLAS, TX 75240 | 09/18/2009 | 08-13888 (JMP) | 16845 | \$1,198,045.38 | HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL RD, SUITE 800 DALLAS, TX 75240 | 11/18/2010 | 08-13888 (JMP) | 67221 | \$1,198,046.39 |
| 50 | HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL RD, SUITE 800 DALLAS, TX 75240 | 09/18/2009 | 08-13555 (JMP) | 16842 | \$1,198,045.38 | HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL RD, SUITE 800 DALLAS, TX 75240 | 11/18/2010 | 08-13555 (JMP) | 67220 | \$1,198,046.39 |
| 51 | JOHN HANCOCK LIFE INSURANCE COMPANY ATTN: MICHAEL MIHALIK JOHN HANCOCK PLACE 197 CLARENDON STREET C-3 BOSTON, MA 02116 | 09/19/2009 | 08-13555 (JMP) | 19555 | \$11,966,607.94* | JOHN HANCOCK LIFE INSURANCE COMPANY ATTN: MR. MICHAEL J. MIHALIK, JR. JOHN HANCOCK PLACE 197 CLARENDON STREET, C- 3 BOSTON, MA 02116 | 12/10/2010 | 08-13555 (JMP) | 67249 | \$11,700,107.94 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

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|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 52 | JOHN HANCOCK LIFE INSURANCE COMPANY ATTN: MICHAEL MIHALIK, JR JOHN HANCOCK PLACE- -197 CLARENDON STREET C-3 BOSTON, MA 02116 | 09/19/2009 | 08-13888 (JMP) | 19554 | \$11,966,607.94* | JOHN HANCOCK LIFE INSURANCE COMPANY ATTN: MR. MICHAEL J. MIHALIK, JR JOHN HANCOCK PLACE 197 CLARENDON STREET, C- 3 BOSTON, MA 02116 | 12/10/2010 | 08-13888 (JMP) | 67248 | \$11,700,107.94 |
| 53 | KLIPPEL, ALMUT C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401 | 09/16/2009 | 08-13555 (JMP) | 13618 | \$4,254.30 | KLIPPEL, ALMUT C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401 | 12/17/2010 | 08-13555 (JMP) | 67260 | \$4,254.30 |
| 54 | KUHNAST, FRANK- ROLAND C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 09/21/2009 | 08-13555 (JMP) | 24997 | \$70,905.00 | KUHNAST, FRANK- ROLAND C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 12/17/2010 | 08-13555 (JMP) | 67258 | \$70,905.00 |
| 55 | MARIA TERESA DAMY DE LOPEZ/VIVIANA DAMY MONRAZ/ MARIA TERESA MONRAZ DE DAMY 103103 2163 LIMA LOOP LAREDO, TX 78045 | 07/24/2009 | | 6029 | \$100,000.00 | DAMY GOMEZ, EDUARDO E AND OTHERS 103103 2163 LIMA LOOP LAREDO LAREDO, TX 78045 | 10/28/2009 | 08-13555 (JMP) | 51134 | \$100,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

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|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 56 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10971 | Undetermined | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |
| 57 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10965 | \$2,000,000.00* | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |
| 58 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10967 | \$15,000,000.00* | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |
| 59 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10973 | Undetermined | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 60 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10972 | Undetermined | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |
| 61 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10970 | Undetermined | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |
| 62 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10969 | Undetermined | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |
| 63 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10968 | Undetermined | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 64 | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CFO 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 09/09/2009 | 08-13555 (JMP) | 10966 | Undetermined | MASON CAPITAL MANAGEMENT ATTN: JOHN GRIZZETTI, CHIEF FINANCIAL OFFICER 110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 10/28/2009 | 08-13555 (JMP) | 51090 | \$374,048,413.49* |
| 65 | mitsui company 14-32 AKASAKA 2CHOME MINATOKU TOKYO, 107-0052 JAPAN | 07/16/2009 | | 5441 | \$6,880.00 | MITSUI COMPANY 14-32 AKASAKA 2 CHOME MINATO-KU, 107-0052 JAPAN | 11/10/2010 | 08-13555 (JMP) | 67195 | \$6,880.00 |
| 66 | MOELLER, DIETER + EDITH C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401 | 10/30/2009 | 08-13555 (JMP) | 57825 | \$18,435.30 | MOELLER DIETER & EDIT C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401 | 12/03/2010 | 08-13555 (JMP) | 67238 | \$18,435.30 |
| 67 | NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION P O BOX 5300 ALBANY, NY 12205-0300 | 05/03/2010 | 08-13555 (JMP) | 66598 | \$99,712.87* | NY STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300 | 11/22/2010 | 08-13555 (JMP) | 67225 | \$99,396.42* |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 68 | NICAISE, LEANDRE RUE DE LA PLACE, 19 NAAST, 7062 BELGIUM | 11/05/2009 | 08-13555 (JMP) | 64726 | \$14,654.00 | NICAISE, LEANDRE RUE DE LA PLACE, 19 NAAST, 7062 BELGIUM | 11/13/2009 | 08-13555 (JMP) | 65522 | \$14,654.00* |
| 69 | NICHOLS, MARK 220 EAST 73RD STREET APT. 9H NEW YORK, NY 10021 | 08/19/2009 | | 8698 | \$16,857.87 | NICHOLS, MARK 220 EAST 73RD STREET APT. 9H NEW YORK, NY 10021 | 12/06/2010 | 08-13555 (JMP) | 67241 | \$20,192.31 |
| 70 | OCCIDENTAL ENERGY MARKETING, INC. C/O MCCARTER & ENGLISH, LLP RENAISSANCE CENTRE ATTN: KATHARINE L. MAYER 405 N. KING STREET, 8TH FLOOR WILMINGTON, DE 19801 | 09/21/2009 | 08-13885 (JMP) | 20155 | \$1,802,435.00* | OCCIDENTAL ENERGY MARKETING, INC. MCCARTER & ENGLISH, LLP ATTN: KATHARINE L. MAYER RENAISSANCE CENTRE 405 N. KING STREET, 8TH FL WILMINGTON, DE 19801 | 04/28/2010 | 08-13885 (JMP) | 66584 | \$1,292,000.00* |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 71 | ONEX DEBT OPPORTUNITY FUND LTD.-C/O ONEX CREDIT PARTNERS, LLC ATTN: STUART R. KOVENSKY-MANAGING MEMBER REDWOOD MASTER FUND, LTD.-C/O REDWOOD CAPITAL MANAGEMENT, LLC ATTN: JONATHAN KOLATCH-MANAGING PRINCIPAL 910 SYLVAN AVENUE ENGLEWOOD CLIFFS, NJ 07632 | 09/28/2009 | | 36503 | Undetermined | ONEX DEBT OPPORTUNITY FUND, LTD C/O ONEX CREDIT PARTNERS, LLC ATTN: MICHAEL GELBLAT 910 SYLVAN AVENUE ENGLEWOOD CLIFFS, NJ 07632 | 10/26/2009 | 08-13555 (JMP) | 46964 | \$5,222,338.12 |
| | | | | | | REDWOOD MASTER FUND LTD C/O REDWOOD CAPITAL MANAGEMENT ATTN: JONATHAN KOLATCH 910 SYLVAN AVENUE ENGLEWOOD CLIFFS, NJ 07632 | 10/26/2009 | 08-13555 (JMP) | 46963 | \$2,384,105.40 |
| 72 | ONEX DEBT OPPORTUNITY FUND, LTD C/O ONEX CREDIT PARTNERS, LLC 910 SYLVAN AVENUE ENGLEWOOD CLIFFS, NJ 07632 | 10/05/2009 | 08-13555 (JMP) | 36502 | Undetermined | ONEX DEBT OPPORTUNITY FUND, LTD C/O ONEX CREDIT PARTNERS, LLC ATTN: MICHAEL GELBLAT 910 SYLVAN AVENUE ENGLEWOOD CLIFFS, NJ 07632 | 10/26/2009 | 08-13555 (JMP) | 46964 | \$5,222,338.12 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

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|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 73 | REHORST, JOYCE 2123 FOX CREEK ROAD BERWYN, PA 19312 | 09/22/2009 | 08-13555 (JMP) | 31085 | \$15,000.00 | REHORST, JOYCE L. C/O GLENN S. GITOMER, ESQUIRE MCCAUSLAND KEEN & BUCKMAN 11 BROADWAY, SUITE 715 NEW YORK, NY 10004 | 11/17/2010 | 08-13555 (JMP) | 67218 | \$150,000.00 |
| 74 | RODRIGUEZ MALAGON, MAYRA NATIVIDAD C/ BITACORA 20 POZUELO DE ALARCON- MADRID, 28223 SPAIN | 10/30/2009 | 08-13555 (JMP) | 57831 | \$49,861.12 | MALAGON, MAYRA NATIVIDAD RODRIGUEZ C/ BITACORA, 20-28223 POZUELO DE ALARCON MADRID, SPAIN | 11/02/2009 | 08-13555 (JMP) | 63369 | \$47,572.16 |
| 75 | ROYAL BANK AMERICA ATTN: MCSWIGGEN JAMES ROYAL BANK OF PENNSYLVANIA 732 MONGOMERY AVENUE NARBERTH, PA 19072 | 10/23/2009 | 08-13888 (JMP) | 45138 | \$4,937,075.26 | ROYAL BANK AMERICA ATTN: MCSWIGGEN JAMES ROYAL BANK OF PENNSYLVANIA 732 MONGOMERY AVENUE NARBERTH, PA 19072 | 12/20/2010 | 08-13888 (JMP) | 67268 | \$4,300,000.00 |
| 76 | ROYAL BANK AMERICA ATTN: MCSWIGGEN JAMES ROYAL BANK OF PENNSYLVANIA 732 MONGOMERY AVENUE NARBERTH, PA 19072 | 10/23/2009 | 08-13555 (JMP) | 45137 | \$4,937,075.26 | ROYAL BANK AMERICA ATTN: MCSWIGGEN JAMES ROYAL BANK OF PENNSYLVANIA 732 MONGOMERY AVENUE NARBERTH, PA 19072 | 12/20/2010 | 08-13555 (JMP) | 67269 | \$4,300,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

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|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 77 | RUETTENER, JUERG C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 09/21/2009 | 08-13555 (JMP) | 24993 | \$11,344.80 | RUETTENER, JUERG FOR RUETTENER, HANNELORE C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401 | 12/17/2010 | | 67267 | \$11,344.80 |
| 78 | RUETTENER, JUERG C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 09/21/2009 | 08-13555 (JMP) | 24992 | \$17,017.20 | RUETTENER, JUERG FOR RUETTENER, HANS C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401 | 12/17/2010 | | 67265 | \$17,017.20 |
| 79 | SEMPRA GENERATION C/O SABINA CLORFEINE SEMPRA ENERGY 101 ASH STREET, SUITE 1100 SAN DIEGO, CA 92101 | 05/19/2009 | | 4441 | \$153,600.00 | SEMPRA GENERATION C/O SABINA CLORFEINE 101 ASH STREET, SUITE 1100 SAN DIEGO, CA 92101 | 09/02/2009 | 08-13555 (JMP) | 10151 | \$153,600.00 |
| 80 | SEMPRA GENERATION SABINA CLORFEINE SEMPRA ENERGY 101 ASH STREET, SUITE 1100 SAN DIEGO, CA 92101 | 05/19/2009 | 08-13885 (JMP) | 4440 | \$153,600.00 | SEMPRA GENERATION C/O SABINA CLORFEINE 101 ASH STREET, SUITE 1100 SAN DIEGO, CA 92101 | 09/02/2009 | 08-13885 (JMP) | 10154 | \$153,600.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

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|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 81 | SPCP GROUP, L.L.C. TRANSFEROR: TIFFANY & CO. AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD 660 STEAMBOAT ROAD GREENWICH, CT 06830 | 09/19/2009 | 08-13555 (JMP) | 19550 | \$9,717,258.00 | SPCP GROUP LLC, AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD AS SUCCESSOR TO TIFFANY & CO C/O DAY PITNEY LLP ATTN: RONALD S BEACHER, ESQ 7 TIMES SQUARE NEW YORK, NY 10036 | 09/21/2009 | 08-13555 (JMP) | 20319 | \$9,717,258.00 |
| 82 | SPCP GROUP, L.L.C. TRANSFEROR: TIFFANY & CO. AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD 660 STEAMBOAT ROAD GREENWICH, CT 06830 | 09/19/2009 | 08-13888 (JMP) | 19551 | \$9,717,258.00 | SPCP GROUP LLC, AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD AS SUCCESSOR TO TIFFANY & CO. C/O DAY PITNEY LLP ATTN: RONALD S. BEACHER, ESQ. 7 TIMES SQUARE NEW YORK, NY 10036 | 09/21/2009 | 08-13888 (JMP) | 20292 | \$9,717,258.00 |
| 83 | SRI FUND, L.P. C/O SRI GENPAR, L.P. ATTN: WILLIAM O. REIMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102 | 09/22/2009 | 08-13555 (JMP) | 30568 | \$67,164,166.31 | SRI FUND, L.P. C/O SRI GENPAR, L.P. ATTN: WILLIAM O. REIMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102 | 12/28/2010 | 08-13555 (JMP) | 67281 | \$65,382,085.31 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

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|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 84 | SUNTRUST BANK ATTN: CAROLINE BARRY 303 PEACHTREE CENTER AVE., 24TH FLOOR ATLANTA, GA 30308 | 09/21/2009 | 08-13900 (JMP) | 26186 | \$96,510.55 | SUNTRUST BANK 303 PEACHTREE CENTER., 24TH FLOOR ATTENTION: CAROLINE BARRY, MANAGING DIRECTOR - CREDIT RISK MANAGEMENT ATLANTA, GA 30308 | 09/25/2009 | 08-13900 (JMP) | 34961 | \$96,510.55 |
| 85 | TEMPORIS HOLDINGS LIMITED C/O CRISTINA RUIZ CASANUEVA, ABOGADO AVD. VALLE DEL GOLF ALOHA SUR 32, 9-A NUEVA ANDALUCIA- MARBELLA/MALAGA, E- 29660 SPAIN | 10/22/2009 | 08-13555 (JMP) | 44320 | \$241,755.00 | TEMPORIS HOLDINGS LIMITED C/O CRISTINA RUIZ CASANUEVA, ABOGADO AVD. VALLE DEL GOLF ALOHA SUR 32, 9-A NUEVA ANDALUCIA MALAGA, E-29660 SPAIN | 11/09/2009 | 08-13555 (JMP) | 65242 | \$247,755.00 |
| 86 | TEMPORIS HOLDINGS LIMITED C/O CRISTINA RUIZ CASANUEVA, ABOGADO AVD. VALLE DEL GOLF ALOHA SUR 32, 9-A NUEVA ANDALUCIA- MARBELLA, E-29660 SPAIN | 10/21/2009 | 08-13555 (JMP) | 43522 | \$241,755.00 | TEMPORIS HOLDINGS LIMITED C/O CRISTINA RUIZ CASANUEVA, ABOGADO AVD. VALLE DEL GOLF ALOHA SUR 32, 9-A NUEVA ANDALUCIA MALAGA, E-29660 SPAIN | 11/09/2009 | 08-13555 (JMP) | 65242 | \$247,755.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 87 | THE ROYAL BANK OF SCOTLAND PLC TRANSFEROR: IKB DEUTSCHE INDUSTRIEBANK AG, LONDON BRANCH ATTN: MATTHEW ROSENCRANS 600 WASHINGTON BLVD. STAMFORD, CT 06901 | 09/22/2009 | 08-13900 (JMP) | 28430 | \$6,379,879.31* | THE ROYAL BANK OF SCOTLAND PLC TRANSFEROR: IKB DEUTSCHE INDUSTRIEBANK AG ATTN: MATTHEW ROSENCRANS 600 WASHINGTON BLVD STAMFORD, CT 06901 | 12/16/2010 | 08-13900 (JMP) | 67256 | \$4,597,869.85 |
| 88 | TODAKA MINING CO., LTD. 6-7 GOUNOMOTO- MACHI TSUKUMI-OITA, JAPAN | 06/21/2010 | 08-13555 (JMP) | 66874 | \$10,571,653.12 | TODAKA MINING CO., LTD. 6-7 GONOMOTO-MACHI TSUKUMI CITY OITA PREF, JAPAN | 12/16/2010 | 08-13555 (JMP) | 67254 | \$10,571,653.12 |
| 89 | TOTENS SPAREBANK POSTBOKS 34 2851 LENA NORWAY, | 09/18/2009 | | 19185 | \$5,386,995.00 | TOTENS SPAREBANK POSTBOKS 34 LENA, 2851 NORWAY | 12/07/2010 | | 67247 | \$3,128,429.00 |
| 90 | TSANG MAN CHIU FLAT C, 49/F, TOWER 1, ISLAND RESORT 28 SIU SAN WAN ROAD CHAI WAN, HONG KONG | 02/02/2009 | 08-13555 (JMP) | 2505 | \$100,000.00 | TSANG, MAN CHIU FLAT C, 49/F, TOWER 1 ISLAND RESORT 28 SIU SAI WAN ROAD CHAI WAN, HONG KONG | 09/16/2009 | 08-13555 (JMP) | 13386 | \$100,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 91 | UNION BANK, N.A., FKA UNION BANK OF CALIFORNIA, N.A. C/O: PILLSBURY WINTHROP SHAW PITTMAN LLP ATTN: WILLIAM B. FREEMAN, ESQ AND MARK D. HOULE, ESQ. 725 SOUTH FIGUEROA STREET, SUITE 2800 LOS ANGELES, CA 90017 | 09/18/2009 | 08-13555 (JMP) | 18621 | \$5,800,745.47 | UNION BANK, N.A. FKA UNION BANK OF CALIFORNIA, N.A. C/O PILLSBURY WINTHROP SHAW PITTMAN LLP ATTN: WILLIAM B. FREEMAN, ESQ. & MARK D. HOULE, ESQ 725 SOUTH FIGUEROA STREET, STE 2800 LOS ANGELES, CA 90017 | 09/18/2009 | 08-13555 (JMP) | 34192 | \$5,800,745.47 |
| 92 | VIEWEG, THOMAS GOLDREGEN STR. 18 ZEESEN, D-15711 GERMANY | 08/28/2009 | | 9691 | \$2,847.20 | VIEWEG, THOMAS GOLDREGENSTR. 18 ZEESEN, D-15711 GERMANY | 10/19/2009 | 08-13555 (JMP) | 41536 | \$2,847.20 |
| 93 | WEBER, HANS- HERMANN C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 09/21/2009 | 08-13555 (JMP) | 24989 | \$14,181.00 | WEBER HANS-HERMANN C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 12/03/2010 | | 67239 | \$14,181.00 |
| 94 | WEBER, HANS- HERMANN C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 09/21/2009 | 08-13555 (JMP) | 24988 | \$14,181.00 | WEBER HANS-HERMANN C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 12/03/2010 | | 67236 | \$14,181.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 77: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 95 | WEBER, HANS- HERMANN C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 09/21/2009 | 08-13555 (JMP) | 24986 | \$43,181.15 | WEBER HANS-HERMANN C/O NABER PC 300 CENTRAL AVENUE, SUITE 320 GREAT FALLS, MT 59401 | 12/03/2010 | | 67237 | \$43,181.15 |
| 96 | WONG, MING YUEN FLAT 16, 25/F, TOWER 1 THE METROPOLIS RESIDENCE 8 METROPOLIS DRIVE HUNG HOM, KOWLOON, HONG KONG | 10/29/2009 | 08-13555 (JMP) | 54912 | \$10,000.00* | WONG MING YUEN FLAT 16, 25/F, TOWER 1 THE METROPOLIS RESIDENCE 8 METROPOLIS DRIVE HUNG HOM, KOWLOON, HONG KONG | 10/26/2009 | 08-13555 (JMP) | 45779 | \$10,000.00* |
| | | | | | TOTAL | | | | | |
| | | | | | \$1,116,163,498.72 | | | | | |

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **08-13555 (JMP)**
LEHMAN BROTHERS HOLDINGS INC., et al., : **(Jointly Administered)**
: **Debtors.**
-----X

**ORDER GRANTING DEBTORS' SEVENTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Upon the seventy-seventh omnibus objection to claims, dated January 11, 2010 (the "Seventy-Seventh Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Amended and Superseded Claims on the basis that such claims have been amended and superseded by the corresponding Surviving Claims, all as more fully described in the Seventy-Seventh Omnibus Objection to Claims; and due and proper notice of the Seventy-Seventh Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Seventy-Seventh Omnibus Objection to Claims; and (vii) all

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Seventy-Seventh Omnibus Objection to Claims.

other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Seventy-Seventh Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Seventy-Seventh Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Seventy-Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Amended and Superseded Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Amended and Superseded Claim, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of and included in the corresponding Surviving Claim; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Amended and Superseded Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors' rights to object to the Surviving Claims on any basis are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Seventy-Seventh Omnibus Objection to Claims under the heading "*Claims to be Disallowed and Expunged*" that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, that if the Court subsequently orders that a Surviving Claim did not appropriately amend and supersede the corresponding Amended and Superseded Claim, then the claims agent shall be authorized and directed to immediately reinstate such Amended and Superseded Claim in these chapter 11 cases (the "Reinstated Claim") and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that notwithstanding any other provision of this Order, a Surviving Claim and all documentation previously filed in support of the Surviving Claim, including, but not limited to, amended derivative and guarantee questionnaires

and supporting documentation, shall be deemed timely filed to the extent it appropriately amended and superseded, directly or indirectly, a claim that had been timely filed; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE